

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

**BOSTON GAS COMPANY d/b/a KEYSPAN ENERGY
DELIVERY NEW ENGLAND**

D.T.E. 03-40

ATTORNEY GENERAL'S NINETEENTH SET OF
DOCUMENT AND INFORMATION REQUESTS

- AG-19-1 Refer to the Company's response to AG-8-40 (electronic). Please the calculations, workpapers and all assumptions supporting the December 2001 data. Provide all calculations in electronic spreadsheet form (Excel or Lotus compatible).
- AG-19-2 Refer to the Company's response to AG-8-40 (electronic). Please provide the calculations, workpapers and all assumptions supporting the "average unbilled rate" ("Backup" worksheet, line labeled "61"). Provide all calculations in electronic spreadsheet form (Excel or Lotus compatible).
- AG-19-3 Refer to the Company's response to AG-8-40 (electronic). Please provide a detailed description of all the calculations contained in the "Backup" worksheet. Provide the data sources for each element.
- AG-19-4 Refer to the Company's response to AG-8-40 (electronic). Please provide the calculations, workpapers and all assumptions supporting the monthly "CGA" rates ("Backup" worksheet, line labeled "74"). Explain why these rates do not equal the actual CGA rates in effect during each month. Provide all calculations in electronic spreadsheet form (Excel or Lotus compatible).
- AG-19-5 Refer to the Company's response to AG-8- 40 (electronic). Please provide the calculations, workpapers and all assumptions supporting the monthly "Avg. Unbilled Rate" ("Backup" worksheet, line labeled "61"). Provide all calculations in electronic spreadsheet form (Excel or Lotus compatible).
- AG-19-6 Refer to the Company's response to AG-8-42 (electronic). Please provide all the calculations, workpapers and assumptions supporting the values on the worksheets labeled "Backup 99-00 and Backup 01-02." Provide all actual bill determinants and rate elements. Provide all calculations in electronic spreadsheet

form (Excel or Lotus compatible).

- AG-19-7 Refer to the Company's response to AG-8-42 (electronic). Please explain why the accrual is the basis for the adjustment and not the "Total All" ("Backup 99-00 and Backup 01-02", line 98).
- AG-19-8 Please explain why the PBR adjustment for the elimination of the 0.5 percent accumulated inefficiencies was applied retroactively. Provide all court and Department orders supporting the retroactive application. When did the Company actually implement the rate change the reflected the retroactive application of the elimination of the 0.5 percent accumulated inefficiencies factor? Please provide a copy of the Company's approved rate filing reflecting the retroactive adjustments.
- AG-19-9 Refer to the Company's response to AG-8-13 (electronic). Please explain what each individual worksheet represents, especially the "t" worksheets, and how the data in each worksheet is used in the calculations shown in the functionalized cost of service study.
- AG-19-10 Refer to the Company's response to AG-8-18 [Revised]. Please provide the description of each rate category (Rate 24, 81, 82).
- AG-19-11 Refer to the Company's response to AG-8-18 [Revised]. Please explain what each Accrual/Reversal and Timing Adjustment represents.
- AG-19-12 Refer to the Company's responses to AG-1-99, AG-8-18 [Revised] and AG-8-20. Please provide a table that identifies each customer with each contract and amendment. If not all contracts and amendments for the customers identified in the responses to AG-8-18 and AG-8-20 were provided in the response to AG-1-99, provide the additional contracts and amendments as a supplement to AG-1-99.
- AG-19-13 Refer to the Company's response to AG-8-45 and AG-8-21. Please reconcile the total appearing in the response to AG-8-21 and the Non-Firm Revenues adjustment, Exhibit KEDNE/AEL-2, page 1, line 16.
- AG-19-14 Refer to the Company's response to AG-8-18 and Exhibit KEDNE/AEL-4, line 16, Special Contracts. Please reconcile these test year revenue amounts.
- AG-19-15 Refer to the Company's responses to AG-8-18 and AG-8-21 and the Company's Annual Return to the Department for 2002. Please reconcile the Interruptible revenues and the contract revenues for the test year.
- AG-19-16 Refer to the Company's Annual Return to the Department for 2002, page 44a. Please explain how the Company has treated the G-83 and G-84 revenues in computing the Company's base rate revenue requirements. If these revenues have not been included, please explain why and provide the Department precedent

supporting the exclusion. Include copies of the contracts, agreements and/or tariffs related to these customers and provide the monthly bill determinants and revenues by rate element for each of the G-83 and G-84 customers. Provide the supporting data and calculations in electronic spreadsheet form (Excel or Lotus compatible).

- AG-19-17 Refer to the Company's Annual Return to the Department for 2002, page 44a. Please explain how the "Number of Customers" is determined and why the number of G-81 and G-82 customers changes so dramatically between July and December.
- AG-19-18 Refer to the Company's responses to AG-8-18 and AG-8-21 and the Company's Annual Return to the Department for 2002. Please provide a description of the characteristics of the rate groups that are not "tariffed" (Non-Core, Special Contract, and the G-80s—in the Annual Return, pp. 44-44a, and Rate 24, 81 and 82—AG-8-18 and the interruptible classification in Annual Return and AG-8-21).
- AG-19-19 Refer to the Company's response to AG-8-47. Please explain why the interest on deferred gas costs was booked to other interest in 2002 rather than to revenues. Include the accounting rule, policy, or procedure that supported the treatment in the DPU 96-50 test year and the equivalent accounting rule, policy, or procedure that supported the treatment in 2002.
- AG-19-20 Refer to the Company's response to AG-8-47. Please explain why the why the gas cost working capital allowance was booked to Other Interest in 2002 rather than to revenues. Include the accounting rule, policy, or procedure that supported the treatment in the DPU 96-50 test year and the equivalent accounting rule, policy, or procedure that supported the treatment in 2002.
- AG-19-21 Refer to the Company's response to AG-8-48. If the method used in developing the unbilled revenue adjustment is not consistent with the procedures detailed in the response, please explain the difference and provide a reconciliation to the booked amount of unbilled revenues per the procedures proscribed in the response to AG-8-48. Provide the supporting data and calculations in electronic spreadsheet form (Excel or Lotus compatible).
- AG-19-22 Please identify by plant account number and facility description all of the Company's local production and storage assets the costs of which the Company proposes to recover through the CGA. Include the net asset value at the end of the test year, showing separately for each asset the amount of test year depreciation and the amount of accumulated depreciation at the end of the test year.
- AG-19-23 Please identify by account number all test year local production and storage expenses that the Company proposes to recover through the Company's CGA. Include a description of the specific production and storage service provided

under each expense account.

- AG-19-24 Please provide a “functionalized” cost of service study that is the equivalent of Exhibit KEDNE/AEL-5 with the costs to be collected through the CGA but are set in the rate case appearing in columns (production and storage, gas acquisition costs, CGA related bad debt and fully allocated G&A and other overheads). Include all supporting workpapers, calculations, underlying data and assumptions. Provide the model in electronic spreadsheet form (Excel or Lotus compatible).
- AG-19-25 Refer to the Company’s Response to Information Request AG-8-5, page 2 and the Company’s Response to Information Request AG-8-29, pages 7-12. Please explain if the 20 year normal heating degree day (NDD) in the response to AG-8-29 is used as the basis for the calculation on page 2 of the response to AG-8-5. If the Company used different years for the 20 year NDD (i.e. beginning with 1982 as opposed to 1983 as the response indicates), please confirm that and provide the information used in the aforementioned calculation. Provide the calculations in electronic spreadsheet form (Excel or Lotus compatible).
- AG-19-26 Refer to the Company’s Response to Information Request AG-8-29, pages 1-12. Please identify the source of the data by provider (who collected and compiled the data), the specific location of the data collection instruments and identify the entity that is responsible for maintaining the data collection instruments.
- AG-19-27 Refer to the Company’s Response to Information Request AG-8-29, pages 1-12. Please confirm that the data before 1996 is the same data used by the Company in D.T.E. 96-50 (Phase I). If the Company used different data, please provide the different data in electronic spreadsheet form (Excel or Lotus compatible).
- AG-19-28 Refer to the Weather Normalization Clause tariff. Please explain why all rate classifications would be subject to a weather normalization adjustment. Please explain why a weather normalization adjustment would apply for the entire year, including the base load months of July and August.
- AG-19-29 Refer to the Company’s Response to Information Request AG-8-41. Please provide the accounting principles or rules that governed the way the Company booked the costs and revenues related to the Weather Stabilization Adjustment.
- AG-19-30 Refer to the Company’s Response to Information Request AG-8-43. Please provide the monthly details by customer class supporting the proposed DSM Incentive Adjustment. Provide the calculations in spreadsheet form (Excel or Lotus compatible).
- AG-19-31 Please provide 2000, 2001, and 2002 temperatures and degree day data representative of the Company’s service area surrounding and encompassing each of the following towns: Leominster, Southbridge, Gloucester and Milton (Blue

Hill Observatory) (based on the nearest weather station available data). Provide the data and calculations in electronic spreadsheet form (Excel or Lotus compatible).

- AG-19-32 Please provide actual monthly bills for a typical R-1 customer living in Leominster for 2000, 2001, and 2003. Provide the data and all supporting calculations in electronic spreadsheet form (Excel or Lotus compatible).
- AG-19-33 Please provide actual monthly bills for a typical R-3 customer living in Leominster for 2000, 2001, and 2003. Provide the data and calculations in electronic spreadsheet form (Excel or Lotus compatible).
- AG-19-34 Please provide actual monthly bills for a typical R-1 customer living in Southbridge for 2000, 2001, and 2003. Provide the data and all supporting calculations in electronic spreadsheet form (Excel or Lotus compatible).
- AG-19-35 Please provide actual monthly bills for a typical R-3 customer living in Southbridge for 2000, 2001, and 2003. Provide the data and all supporting calculations in electronic spreadsheet form (Excel or Lotus compatible).
- AG-19-36 Please provide actual monthly bills for a typical R-1 customer living in Milton for 2000, 2001, and 2003. Provide the data and all supporting calculations in electronic spreadsheet form (Excel or Lotus compatible).
- AG-19-37 Please provide actual monthly bills for a typical R-3 customer living in Milton for 2000, 2001, and 2003. Provide the data and all supporting calculations in electronic spreadsheet form (Excel or Lotus compatible).
- AG-19-38 Please provide actual monthly bills for a typical R-1 customer living in Gloucester for 2000, 2001, and 2003. Provide the data and all supporting calculations in electronic spreadsheet form (Excel or Lotus compatible).
- AG-19-39 Please provide actual monthly bills for a typical R-3 customer living in Gloucester for 2000, 2001, and 2003. Provide the data and all supporting calculations in electronic spreadsheet form (Excel or Lotus compatible).
- AG-19-40 Based on the actual usage for each of the typical R-1 customers living in Leominster, Southbridge, Milton and Gloucester that were subject of the previous responses, please provide the monthly bills for these customers had the Company's proposed Weather Normalization Clause been in effect during those years. Provide the data and all supporting calculations in electronic spreadsheet form (Excel or Lotus compatible).
- AG-19-41 Based on the actual usage for each of the typical R-1 customers living in Leominster, Southbridge, Milton and Gloucester that were subject of the previous

responses, please provide the monthly bills for these customers had the Company's proposed Weather Normalization Clause been in effect during those years. Provide the data and all supporting calculations in electronic spreadsheet form (Excel or Lotus compatible).

- AG-19-42 Refer to the Company's response to DTE-1-30. Please clarify how the Company treats late payment revenues for ratemaking purposes. If the cost of service is not credited with these revenues and class revenue requirements are not reduced as a result, please provide the Department precedent for the exclusion.
- AG-19-43 Please provide all tariff filings and regulatory agency approvals of each KeySpan gas utility affiliates' gas price risk management programs in effect during 2000, 2001 and 2002 (including EnergyNorth's Fixed Price Option Program and the Cost of Gas Hedging Plan).
- AG-19-44 Please provide an illustration of the monthly CGA cost to a typical R-3 customer had the Company had in place for 2000, 2001 and 2002 the EnergyNorth Fixed Price Option Program during each year. Provide bill comparisons based on actual rates and the illustrated program rates. If the implementation of the program would have resulted in a change in the CGA to non-participating customers, please provide the CGA impact assuming 30% of the R-3 class participated in the program. Include all calculations, workpapers, assumptions and supporting documentation. Provide the data and all supporting calculations in electronic spreadsheet form (Excel or Lotus compatible).
- AG-19-45 Please provide an illustration of the monthly CGA cost to a typical R-3 customer had the Company had in place for 2000, 2001 and 2002 the EnergyNorth Cost of Gas Hedging program during each year. Provide monthly bill comparisons based on actual rates and the illustrated program rates. Include all calculations, workpapers, assumptions and supporting documentation. Provide the data and all supporting calculations in electronic spreadsheet form (Excel or Lotus compatible).

Date: June 6, 2003